

Jefferson County, Wisconsin Budget Amendment and Adjustment Policy

Policy

The County adopts an annual budget. The detailed budget document is adopted at the department level but monitored at the cost center level. A cost center can be a department or an activity within a department. Management can make transfers within a department or an activity within a department without approval of the Finance Committee or County Board.

To supplement the appropriation for a department, the Finance Committee can approve transfers from contingency. Transfers may not exceed in aggregate the amount set up in the contingency fund and may not for any one department exceed 10% of the funds originally appropriated for that department. Transfers in excess of 10% must follow the budget amendment process and be approved by the County Board.

The County is required to publish budget amendments as a class 1 notice within 10 days after a change is made.

Proposed amendments to the budget are prepared by the requesting department, reviewed by the County Administrator to approve or disapprove and forwarded to the County Board based on the level of adjustment (see below).

County Board approval requires a two-thirds vote of the entire membership (20 votes of the 30 member County Board).

It shall be policy that budget adjustments/amendments shall require approval at the following levels:

- a) Level 1 adjustments may be made at the discretion of the Department Head.
- b) Level 2 (a) and (b) adjustments shall require approval of the County Administrator.
- c) Level 3 amendments shall require approval of the Finance Committee subsequent to review and approval of the County Administrator.
- d) Level 4 (a), (b), (c) and (d) amendments shall require approval of the County Administrator, respective standing committee if required and a two-thirds vote of the County Board.

Procedure

- a) Level 1 adjustments shall be made at the discretion of the Department Head to assist with budget monitoring. At this level it is also at the discretion of the department head to forward a copy of a Budget Amendment Request form to the Finance Department for monitoring of budgets and assist in the development of future budgets.

- b) Level 2 adjustment requests shall be requested by the Department Head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request form to the Finance Department.
- c) Level 3 amendment requests shall be requested by the Department Head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request form to the Finance Department. If the request is approved by the County Administrator the Finance Department will add it to an agenda item for review by the Finance Committee. The department requesting the amendment shall have a representative there that can answer questions at the Finance Committee meeting.
- d) Level 4 amendment requests shall be requested by the Department Head to the County Administrator for approval or denial. The County Administrator will notify the department of the decision and forward the Budget Amendment Request to the Finance Department and will add it to an agenda item for review by the County Board. The department requesting the amendment shall have a representative there that can answer questions at the County Board meeting.

Administration

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Board as part of overall discussions related to budget amendments. It is administered in conjunction with the County's other fiscal policies. It may be amended or revised from time to time as determined by the County Board.

Note: All purchases are still subject to Ordinance No. 2005-01 "Jefferson County Purchasing Ordinance".